

Charity Registration number 1171720

**Younger People with Dementia (Berkshire) CIO
Report and Financial Statements
For Period Ending 31st March 2018**

Younger People with Dementia (Berkshire) CIO
Report and Financial Statements
For Period Ending 31st March 2018

	Page
Contents	1
Trustee and professional advisors	2
Report of Trustees	3
Independent Examiners report	4
Balance sheet	5
Statement of Financial Activity	6
Notes to the Accounts	7

Younger People with Dementia (Berkshire) CIO
Trustees and Professional advisers
For Period Ending 31st March 2018

Trustees

Mr David Fisher
Dr Jacqueline Hussey Chair
Ms Frances Stradling
Mrs Kathy Taylor
Mr Peter Watson
Mr Alain Wilkes
Dr Nicholas Woodthorpe

Registered Office

First Floor
Unit 9 Indigo House
Fishponds Road
Wokingham
RG41 2GY

Bankers

HSBC
160 Crockhamwell Road
Woodley
Berkshire
RG5 3JJ

Independent Examiner

Terri Costain, FCCA
TC Accounting Services
2a Bucklebury Place
Upper Woolhampton, Berkshire
RG7
5UD

Younger People with Dementia (Berkshire) CIO
Report of the Trustees
For Period Ending 31st March 2018

Structure, Governance and Management

Financial Year

It was agreed by Trustees in 2016 to move from being an unincorporated Charity of the same name (1147290) to a Charitable Incorporated Organisation (1171720) continuing the work already started. The new CIO was registered on 21st February 2017. The statements have been prepared to start from this date to the 31st March 2018 being the agreed year end. Comparative figures for the 12 months to March 2017 for the closed Charity (Charity number 1147290) have been given.

Governing Document

The Charity is controlled by its governing document.

Recruitment and appointment of Trustees

The Trustees give their time voluntarily and receive no benefit from the Charity.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees recognise the charities reliance on the NHS for Funding and actively looks to broaden the sources of Financial support.

Objectives and Activities

Objectives and Aims

Young Onset Dementia affects adults under the age of 65 and nationally there are known to be just over 42,000. Traditional services are designed to meet the needs and expected therapeutic out-comes of older adults and subsequently, access to activities appropriate for younger adults with dementia is limited.

The Objective of the charity is to promote and protect the physical and mental health of people diagnosed with early onset dementia and also of their families and carers in the administrative districts of Wokingham, Reading, West Berkshire, Bracknell, Windsor and Maidenhead and Slough through the provision of support, education and general advice.

Charitable Activities

Workshops - The Charity offers respite to carers through the provision of a number of different workshops for younger people with dementia throughout the working week. A prospectus of the workshops is produced every few months and people with dementia can access a variety of workshops through the week, thus offering clear choice and a flexible approach to respite for carers.

Admiral Nurse - The nurse will provide a robust nursing assessment and work to address the needs of the carer, this can be through providing emotional and or practical support. Intervention can be for 3 visits up to many years, this is dependent on the individual.

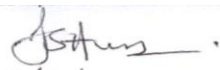
1:1 support - People are encouraged to choose an activity that is of personal interest to them that can be carried out with the support of one of our respite workers.

Reserves Policy

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to operate in the short term. The remainder of the Charity's reserves are distributed in accordance with its objectives. The total reserves at the year end date are £153,432 of which an amount of £28,252 was held in restricted funds. The trustees consider the state of the charity to be satisfactory, and that it is achieving its objectives.

A Detailed Report for Activities in 2018 is available on the Charity Commission site.

Signed
Date


3/9/18

Print Name JACQUELINE SALLY MUSSEY.

Younger People with Dementia (Berkshire) CIO
Registered Charity number 1171720
Independent Examiner's Report
for the period ended 31 March 2018

I report on the accounts for the year ended 31 March 2018.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Terri Costain, CPA FCCA

23-Aug-18

Date

TC Accounting Services
2a Bucklebury Place
Upper Woolhampton
RG7 5UD

Younger People with Dementia (Berkshire) CIO.
Balance Sheet
As at 31st March 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible Assets	3.	2,347	-
Total Fixed Assets		<u>2,347</u>	<u>-</u>
Current Assets			
Debtors	4.	4,972	
Cash at bank and in hand		150,239	158,182
Total Current Assets		<u>155,210</u>	<u>158,182</u>
Liabilities			
Creditors falling due within one year	5.	4,125	1,200
		<u>4,125</u>	<u>1,200</u>
Net Current Assets		<u>153,432</u>	<u>156,982</u>
The Funds of the charity:			
Unrestricted Income Funds	6.	125,180	156,982
Restricted Income Funds		28,252	-
Total Charity Funds		<u>153,432</u>	<u>156,982</u>

Younger People with Dementia (Berkshire) CIO
Statement of Financial Activity
13 months ending 31st March 2018

	Unrestricted 2018 £	Restricted 2018 £	Total Funds 2018 £	Total Funds 2017 £
Note				
Income:				
Grants		225,004	225,004	159,370
Donations and Legacies	88,919		88,919	82,524
Activities for generating Funds	17,441		17,441	5,382
Income from Other Charitable				
Total Income	<u>106,360</u>	<u>225,004</u>	<u>331,364</u>	<u>247,276</u>
Expenditure:				
Expenditure on Charitable Activities	108,332	225,104	333,436	253,472
Governance Costs	1,477		1,477	1,238
Total Expenditure	<u>109,809</u>	<u>225,104</u>	<u>334,913</u>	<u>254,710</u>
Net income/(Expenditure) and net	-3,449	-101	-3,549	-7,434
Movement in Funds	-28,353	28,353	0	
Funds Brought forwards	<u>156,982</u>	<u>0</u>	<u>156,982</u>	<u>164,416</u>
Total Funds Carried Forward	<u>125,180</u>	<u>28,252</u>	<u>153,432</u>	<u>156,982</u>

Younger People with Dementia (Berkshire) CIO
Notes to the Unaudited Accounts
Period Ending 31st March 2018

Note **Accounting Policies**

1. Background

Younger People with Dementia (Berkshire) Charitable Incorporated Organisation (Charity Number 1171720) was set up in February 2017. This replaced the registered Charity of the same name (Charity number 1147290), this Charity's 2017 accounts have been presented for Purposes of comparison.

2. Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Basis of preparing the Financial statements

The Financial Statements have been prepared under the going concern basis. The Charity has secured funding to secure the immediate future of the Charity for the next 18 months to 2 years on this basis Trustees view the Charity as a going concern.

Incoming resources

All Incoming resources are included on the statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.
 Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted Funds can be used for the particular restricted purposes within the objects of the Charity. Restriction arise when specified by the donor or when funds are raised for a particular restricted purpose.

Account Dates

The accounts have been prepared from 21st February 2017 being the first day of the Charitable incorporated organisation.

Fixed Assets

Depreciation has been provided on a straight line basis at a rate estimated to write off the value of the asset over its useful life.

Office Equipment 4 Years

3. **Fixed Assets**

	2018	2017
	£	£
Cost		
As at 21st February 2017	-	-
Additions during the year	2,524	-
Cost as at 31st March 2018	2,524	-
Accumulated Depreciation		
As at 21st February 2017	-	-
Charge for the year	177	-
Cost as at 31st March 2018	177	-
Net book value at 31st March 2018	£2,347	£0

Younger People with Dementia (Berkshire) CIO
Notes to the Unaudited Accounts
Period Ending 31st March 2018

	2018	2017	
	£	£	
4. Other Debtors			
Trade Debtors	4,764	-	
Prepayments	208	-	
	4,972	-	

	2018	2017	
	£	£	
5. Creditors falling due within one year			
Trade Creditors	2,925	-	
Accruals	1,200	-	
	4,125	-	

	£				
	Unrestricted	East Berkshire	West Berkshire	2018	2017
	£	£	£	£	£
As at 21st February 2017	156,982	-		156,982	164,416
Additions during the year	106,360	123,441	101,562	331,363	-
Expenditure During year	109,809	95,189	129,915	334,913	7,434
Movement Between Funds	-28,353		28,353	0	
Cost as at 31st March 2018	125,180	28,252	0	153,432	156,982

7. Trustees Remuneration and Benefits
During the period the total Trustees Remuneration was £nil (2017: Nil)
Trustees Expenses for 2018 were £145 (2017: £38)